

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector	(2) MEETING DATE 4/5/2016	(3) CONTACT/PHONE Barbara Godwin 781-1371	
(4) SUBJECT Submittal of a resolution delegating authority to the Auditor-Controller-Treasurer-Tax Collector to execute contracts with local public entities providing for a statutorily authorized administrative fee. All Districts.			
(5) RECOMMENDED ACTION It is recommended that your Board approve the attached resolution delegating authority to the Auditor-Controller-Treasurer-Tax Collector to execute contracts for statutorily authorized administrative fees.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ____ ) <input type="checkbox"/> Board Business (Time Est. ____ )			
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR)		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input checked="" type="checkbox"/> N/A    Date: _____	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts			

# County of San Luis Obispo



TO: Board of Supervisors

FROM: Auditor - Controller - Treasurer - Tax Collector / Barbara Godwin  
781-1371

DATE: 4/5/2016

SUBJECT: Submittal of a resolution delegating authority to the Auditor-Controller-Treasurer-Tax Collector to execute contracts with local public entities providing for a statutorily authorized administrative fee. All Districts.

## **RECOMMENDATION**

It is recommended that your Board approve the attached resolution delegating authority to the Auditor-Controller-Treasurer-Tax Collector to execute contracts for statutorily authorized administrative fees.

## **DISCUSSION**

California Government Code §29304 specifies that whenever special taxes or assessments are levied by the County on behalf of a local public entity, an administrative fee, fixed by agreement between the County and the public entity, is to be added to the amounts levied to compensate the County for the services provided in collecting the special tax or assessment. This situation arises when a new special tax or assessment is to be levied on behalf of either a newly created local entity or by an existing local entity that has not previously added these charges in the past. Examples of the special taxes or assessments that can be added to the property tax bills include, but are not limited to, water availability charges, weed abatement charges, sewer or sanitation charges and fire suppression assessments. When these occasional situations arise, past practice has been for each agreement to be presented to the Board for approval of this nominal fee, currently two dollars (\$2.00) per parcel. Adoption of the attached resolution would grant authority to the Auditor-Controller-Treasurer-Tax Collector to enter into agreements with local entities for the collection of an administrative fee when any such fee is specifically authorized by the Legislature.

## **OTHER AGENCY INVOLVEMENT/IMPACT**

The attached resolution has been reviewed by County Counsel as to form.

## **FINANCIAL CONSIDERATIONS**

There is no direct financial impact that not already been included in the County or other agency budgets.

## **RESULTS**

This action would increase efficiency and economy by avoiding the unnecessary time and expense of bringing all agreements with local entities to the Board of Supervisors for approval of a nominal administrative fee provided by law for services performed by the Auditor-Controller-Treasurer-Tax Collector in levying and collecting taxes and assessments on behalf of local entities.

## **ATTACHMENTS**

1. Attachment 1 - Resolution Delegating Authority to ACTTC